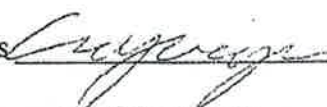


EXHIBIT 3

B

DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That, I, KEVIN WIGGER, of 6370 Johnson, Fruitport, Michigan, 49415, have made, constituted and appointed and by these presents do make, constitute and appoint my son, GEORGE WIGGER, whose signature is , of 205 North Third Street, Fruitport, Michigan, 49415, my true and lawful attorney, to act in, manage, and conduct all my affairs, as my agent, and for that purpose for me and in my name, place, and stead, and for my use and benefit, and as my act and deed, to do and execute, or to concur with persons jointly interested with myself therein in the doing or executing of each and every act, deed, or thing I could do or execute, including all or any of the following acts, deeds, and things:

(1) To buy, receive, lease, accept, or otherwise acquire; to sell, convey, mortgage, hypothecate, pledge, quit claim, or otherwise encumber or dispose of; or to contract or agree for the acquisition, disposal, or encumbrance of, any property whatsoever, and wheresoever situated, be it real, personal or mixed, or any custody, possession, interest, or right therein or pertaining thereto, upon such terms as my attorney shall think proper as conclusively evidenced by her action;

(2) To take, hold, possess, invest, lease, let, or otherwise manage any or all of my real, personal, or mixed property, or any interest therein, or pertaining thereto; to eject, remove, or relieve tenants or other persons from and recover possession of, such property by all lawful means; and to maintain, protect, preserve, insure, remove, store, transport, repair, rebuild, modify, or improve the same or any part thereof;

(3) With respect to all of my property, to make, do, and transact all and every kind of business of whatsoever kind or nature, including the receipt, recovery, collection, payment, compromise, settlement, and adjustment of all accounts, legacies, bequests, interests, dividends, annuities, income, rents, claims, demands, action, causes of action, debts, taxes, and obligations, which may or hereafter be due, owing, or payable by me or to me;

deeds, assignments, bills of sale, agreements, certificates, hypothecations, checks, notes, mortgages, bonds, vouchers, receipts, releases, and such other instruments in writing of whatsoever kind and nature, as may be necessary, convenient, or proper in the premises;

(5) To make deposits or investments in or withdrawals from, any account, holding, or interest which I may now or hereafter have, or be entitled to, in any banking, trust, or investment institution, including postal savings depository offices, credit unions, savings and loan associations, and similar institutions; to exercise any right, option, or privilege pertaining thereto; and to open or establish accounts, holdings, or interests of whatsoever kind or nature, with any such institution, in my name or in my said attorney's names or in all our names jointly, either with or without right of survivorship;

(6) To institute, prosecute, defend, compromise, settle, arbitrate, assign, release, and dispose of legal, equitable or administrative hearings, actions, suits, attachments, arrests, claims, liens, levies, distresses, or otherwise engage in litigation in connection with the premises;

(7) To act as my attorney or proxy in respect to any stocks, shares, bonds, other securities, or other investments, rights, or interests, I may now or hereafter hold;

(8) To engage and dismiss agents, counsels, attorneys, accountants, and employees, and to appoint and remove at pleasure any substitute for, or agent of, my said attorney, in respect to all or any of the matters or things herein mentioned and upon such terms as my attorney shall think fit, in connection with the premises;

(9) To prepare, execute, and file income, ad valorem, gift, estate, and other tax returns, and other governmental reports, declarations, applications, requests, and documents, in connection with the premises;

(10) To take possession, and order the removal and shipment, of any of my property, to or from any residence, warehouse, depot, dock, or other place of storage or safekeeping, governmental or private; and to execute and deliver any release, voucher, receipt, shipping ticket, certificate, warehouse receipt, or any other instrument necessary or convenient for such purpose;

(11) To act as my attorney-in-fact or proxy in respect to any policy of insurance on my life, and in that capacity to exercise any right, privilege, or option which I may have thereunder or pertaining thereto, including, but not limited to, the right to change the beneficiary, the right to change the method of payment of the insurance proceeds, and the right to make a cash surrender of the policy as distinguished from a surrender of the policy for loan, conversion, or other purposes as provided therein;

(12) To apply for a Certificate of Title upon, and endorse and transfer title thereto, for any automobile, or other motor vehicle, or any mobile home, or motor home, or motorcycle, and to represent in such transfer or assignment that the title to said motor vehicle is free and clear of all liens and encumbrances except those specifically set forth in such transfer or assignment;


maintenance and support of myself, to continue any support that I may be giving to any other person, and to meet any emergencies which befall me, such as illness or other misfortune.


(14) To make gifts of cash, stocks, securities, intangibles, real property, personal property and of any and all other property of every kind or nature in which I may hold an ownership or possessory interest in such amounts and to such persons as shall be determined in the reasonable discretion of my attorney in fact, it being my intention and direction that the power to make gifts provided for herein shall include the power to make gifts and transfers, but not be limited thereto, for the purpose of the making of lawful transfers to facilitate receipt on my behalf or for my benefit of Medicaid and other such governmental benefits.


The aforesaid powers shall not be affected by my subsequent disability or incapacity, and I hereby grant and give unto my said attorney full power and authority to do and perform all and every act, deed, matter, and thing whatsoever in and about my estate, property, and affairs, as fully and effectually to all intents and purposes as I might or could do in my own proper person if personally present, the above especially enumerated powers being in aid and exemplification of the full, complete, and general power herein granted and not in limitation or definition thereof; and hereby ratifying all that my said attorney shall lawfully do or cause to be done by virtue of these presents.

And I hereby declare that any act or thing lawfully done hereunder by my said attorney shall be binding on myself and my heirs, legal and personal representatives, and assigns, whether the same shall have been done before or after my death, or other revocation of this instrument, unless and until actual notice thereof shall have been received by any person acting in reliance hereon. This Power of Attorney may be filed for record in any public office.

WITNESSES:


Edward E. Wasiura

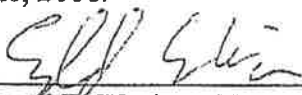

Joy L. Zuidema


Kevin Wigger
Social Security No. 384-60-5496

STATE OF MICHIGAN)
) ss.
COUNTY OF MUSKEGON)

I hereby certify that Kevin Wigger, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that the signing and delivery of the said instrument was a free and voluntary act, for the uses and purposes therein set forth.

Given under my hand and official seal this 9 day of June, 2006.


Edward E. Wasiura, Notary Public
Muskegon County, Michigan
My Comm. Expires: May 3, 2007

DRAFTED BY:
EDWARD E. WASIURA, ESQ.
P.O. Box 976
Muskegon, MI 49443-0976